

**CLERK OF COURT OF RAPIDES PARISH**  
**Alexandria, Louisiana**

**ANNUAL  
FINANCIAL  
REPORT**

**For the Year Ended June 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/5/08

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**ANNUAL FINANCIAL REPORT**  
**For the Year Ended June 30, 2007**

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**CLERK OF COURT OF RAPIDES PARISH**  
**Alexandria, Louisiana**

**June 30, 2007**

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# CLERK OF COURT OF RAPIDES PARISH

Alexandria, La.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2007

Our discussion and analysis of the Clerk of Court of Rapides Parish's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2007. Please read in conjunction with the basic financial statements and the accompanying notes to financial statements.

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Report.

#### Government-Wide Financial Statements

One of the most important questions asked about finances is "Is the Rapides Parish Clerk of Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information of the Clerk of Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the Rapides Parish Clerk of Court.

#### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Clerk of Court as a whole. Some funds are required to be established by State laws.

Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine the amount of financial resources that can be spent in the near future to finance the Clerk of Court's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds with a reconciliation at the bottom of the fund financial statement.

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, La.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2007**  
(continued)

**FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- As a result of this year's operations, assets exceeded liabilities by \$4,578,366 (net assets).
- Total net assets are comprised of the following
  - (1) Investment in capital assets of \$614,837 including the cost of office equipment and furniture, net of accumulated depreciation.
  - (2) Unrestricted net assets of \$3,963,529 is the portion available to maintain the continuing obligations to citizens and creditors at year end.
- The governmental funds reported total ending fund balance of \$4,103,464. Of this amount, \$4,103,464 was unreserved. This compares to the prior year ending fund balance of \$3,790,824, resulting in an increase of \$312,640 during the current year.
- Total spending for all judicial activities was \$3,165,770 for the year, which was \$106,921 less than the program revenues of \$3,272,691.
- The interest earned on checking accounts and investments in certificates of deposits was \$119,696 for the year. This reflects a increase of \$44,789 or 59% from the prior year.

The Statement of Net Assets and the Statement of Activities reports only one type of activity-governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

**FINANCIAL ANALYSIS AS A WHOLE**

The Clerk of Court's net assets increased by \$270,208 as a result of this year's operations. The overall financial position improved during the fiscal year ended June 30, 2007. Unrestricted net assets (the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements) absorbed most of the increase during the year. The balance in net assets represents the accumulated results of all past years' operations. It represents that if the Clerk of Court had to pay off all bills, including all the non-capital liabilities, \$4,578,366 would remain.

The Clerk of Court's total revenues for the year in governmental activities were \$3,435,978 (\$3,272,691 in charges for services and \$163,287 in general revenues). The total cost of all judicial programs and services was \$3,165,770 with no new programs added this year. The following tables reflect the condensed statements of net assets and statement of activities:

<b>Table I</b> <b>Comparative Statement Of Net Assets</b> <b>June 30, 2006</b> <b>With comparative totals for June 30, 2007</b> <b>in (thousands)</b>			<b>Table II</b> <b>Comparative Statement of Activities</b> <b>June 30, 2006</b> <b>With comparative totals for June 30, 2007</b> <b>in (thousands)</b>		
	Governmental activities			Governmental activities	
	2006	2007		2006	2007
Current and other assets	3,857	4,178	Expenses:		
Capital Assets	648	615	Current judiciary	3,158	3,166
Total Assets	4,505	4,793	Program Revenue:		
			Judiciary	3,129	3,273
Total Liabilities	197	215	General Revenues	112	163
Net Assets:			Total Revenues	3,241	3,436
Capital Assets	648	615	Change in Net Assets	83	270
Unrestricted	3,660	3,963	Net Assets Bg year	4,225	4,308
			Net Asset end year	4,308	4,578
Total Net Assets	4,308	4,578			

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, La.

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended June 30, 2007**  
(continued)

**FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS**

As noted earlier, the Clerk of Court uses funds to control and manage money for particular purposes. Analyzing funds helps you consider whether the Clerk of Court is being accountable for the resources provided but may also give more insight into the overall financial health.

The Clerk of Court's governmental funds reported a combined fund balance of \$4,103,464. This reflects an increase of \$312,640 from the prior fiscal year. This increase is primarily the result of the events and programs described within the analysis of the governmental activities.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was decreased by approximately \$25,520 this fiscal year. Supplemental changes in the authorized budget amounts were approved as follows:

- (1) Salaries were under budgeted by \$106,900.
- (2) Office supplies and expenses were reduced by \$181,580.
- (3) Other expenditures were increased by \$128,860.
- (4) Capital outlay expenditures were reduced by \$79,700.

**CAPITAL ASSETS**

Capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2007 was \$614,837.

This year there were \$39,949 of additions to capital assets. The Clerk of Court adopted a capitalization policy during the year whereby only furniture and equipment over \$50 would be capitalized. More detailed information about the capital assets is presented in Note 7 to the financial statements.

**DEBT**

At year-end, the Rapides Parish Clerk of Court had no long term debt outstanding.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

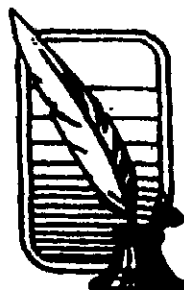
The Clerk has limited discretion in setting fees and costs for services provided, the majority of which are regulated by Louisiana Revised Statutes. The office staff and costs have been largely stable for the past several years, and are expected to remain so.

The Rapides Parish Police Jury absorbs some of the operating expenses by providing office space for the Clerk of Court. Taking all factors into consideration, the Clerk of Court's general fund balance is expected to increase by the end of fiscal year 2008.

**CONTACTING FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Rapides Clerk of Court's finances and to report the Clerk of Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mrs. Robin Hooter, Deputy Clerk of Court for the Rapides Parish Clerk of Court, P.O. Drawer 952 Alexandria, LA 71309-0952 at phone number (318) 473-8153.

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS



MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## DAUZAT, BEALL & DEBEVEC CPA's

A PROFESSIONAL CORPORATION

### INDEPENDENT AUDITORS' REPORT

The Honorable Carolyn Jones Ryland  
Clerk of Court of Rapides Parish  
Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Rapides Parish Clerk of Court, a component unit of the Rapides Parish Police Jury, as of and for the year ended June 30, 2007, which collectively comprise the Clerk's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Clerk's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Rapides Parish Clerk of Court, as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2007, on our consideration of the Rapides Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 1 through 3 and 29 through 30, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish Clerk of Court's basic financial statements. The introductory section, other supplementary section and the required supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Daudat, Beall & Debevec", followed by a stylized flourish.

Dauzat, Beall & Debevec, CPA's, APC  
Alexandria, Louisiana  
December 20, 2007



**CLERK OF COURT OF RAPIDES PARISH**  
**Alexandria, Louisiana**

**STATEMENT OF NET ASSETS**  
**June 30, 2007**

	<b>GENERAL FUND</b>
<b><u>ASSETS</u></b>	
CASH AND CASH EQUIVALENTS	\$ 1,058,381
INVESTMENTS	3,075,000
ACCOUNTS RECEIVABLE	38,283
DUE FROM OTHER FUNDS	1,038
PREPAID INSURANCE	5,885
CAPITAL ASSETS, NET OF ACCUMULATED DEPRECIATION	<u>614,837</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,793,424</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b>LIABILITIES:</b>	
ACCOUNTS PAYABLE	\$ 67,888
ACCRUED EXPENSES	1,350
COMPENSATED ABSENCES PAYABLE	<u>145,820</u>
<b>TOTAL LIABILITIES</b>	<b><u>215,058</u></b>
<b>NET ASSETS:</b>	
INVESTMENT IN CAPITAL ASSETS	614,837
UNRESTRICTED	<u>3,963,529</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$ 4,578,366</u></b>

The accompanying notes are an integral part of this financial statement

# CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

## STATEMENT OF ACTIVITIES For the Year Ended June 30, 2007

### EXPENSES

#### Current-Judiciary:

Salaries and benefits	\$ 1,893,732
Office Supplies	179,992
Group Insurance	319,207
General Insurance	33,001
Travel & Continuing Educ.	13,357
Auto Supplies & Maint.	9,899
Computer Operations	47,154
Telephone	36,881
Retirement contributions	400,778
Election expense	15,501
Battered Families	14,024
Sec. of State -UCC Fees	39,301
Miscellaneous	<u>91,819</u>
Total current	3,094,646
Depreciation	<u>71,124</u>
Total expenses	<u>3,165,770</u>

### PROGRAM REVENUES

Deeds	1,503,108
Civil Suits and Probates	972,336
Cancellations	45,814
Mortgage Certificates	39,585
Marriage licenses	32,128
Certified Copies	270,163
Criminal Fees	74,465
Election fees	32,662
UCC Fees	119,809
Title IV State Funds	79,770
Miscellaneous	<u>102,851</u>
Total program revenues	<u>3,272,691</u>
Net program revenues	<u>106,921</u>

### GENERAL REVENUES

Loss on sale of Assets	(2,158)
Interest earned	119,696
Transfers	<u>45,749</u>
Total General Revenues and Transfers	<u>163,287</u>

Change in Net Assets	270,208
NET ASSETS, BEGINNING OF YEAR	<u>4,308,158</u>
NET ASSETS, END OF YEAR	<u>\$ 4,578,366</u>

The accompanying notes are an integral part of this financial statement.

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**BALANCE SHEET - GOVERNMENTAL FUND**  
June 30, 2007

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
CASH AND CASH EQUIVALENT	\$ 1,058,381
INVESTMENTS	3,075,000
ACCOUNTS RECEIVABLE	38,283
DUE FROM OTHER FUNDS	<u>1,038</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 4,172,702</u></u>
 <b><u>LIABILITIES AND FUND BALANCES</u></b>	
<b>LIABILITIES:</b>	
ACCOUNTS PAYABLE	\$ 67,888
ACCRUED EXPENSES	<u>1,350</u>
<b>TOTAL LIABILITIES</b>	<u><u>69,238</u></u>
 <b>FUND BALANCES:</b>	
UNRESERVED - UNDESIGNATED	<u>4,103,464</u>
<b>TOTAL FUND BALANCE</b>	<u><u>4,103,464</u></u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 4,172,702</u></u>

The accompanying notes are an integral part of this financial statement.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND  
TO THE STATEMENT OF NET ASSETS**

June 30, 2007

Total fund balance-governmental fund (fund financial statement) \$ 4,103,464

Amounts reported for governmental activities in the statement of net assets  
(government-wide financial statements) are different because:

Capital assets used in governmental activities are not  
financial resources and therefore are not reported in  
governmental funds.

Cost of assets	1,336,950	
Accumulated depreciation	<u>(722,113)</u>	
		614,837

Long-term liabilities are not due and payable in the  
current period and therefore are not reported in the  
governmental funds.

Compensated absences	<u>(145,820)</u>	
		(145,820)

Some of the expenses are paid for the next year and  
are not expensed on the government wide statements

Prepaid insurance	<u>5,885</u>	
		<u>5,885</u>

Total net assets of governmental activities (government-wide financial statements)		<u>\$ 4,578,366</u>
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The accompanying notes are an integral part of this reconciliation.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE**

**GOVERNMENTAL FUND TYPE-GENERAL FUND**

**For the year ended June 30, 2007**

**REVENUES**

Deeds	\$ 1,503,108
Civil Suits and Probates	972,336
Cancellations	45,814
Mortgage Certificates	39,585
Marriage Licenses	32,128
Certified Copies	270,163
Criminal Fees	74,465
Election Fees	32,662
UCC Fees	119,809
Interest on Investments	119,696
Title IV State Fees	79,770
Miscellaneous	<u>102,851</u>
Total Revenues	<u>3,392,387</u>

**EXPENDITURES**

**CURRENT-JUDICIARY:**

Salaries and Benefits	1,885,495
Office Expense	179,992
Group Insurance	319,207
General Insurance	32,297
Travel & Continuing Educ.	13,357
Auto Supplies and Maint.	9,899
Computer Operations	47,154
Telephone	36,881
Retirement Contributions	400,778
Election Expense	15,501
Battered Families	14,024
Sec. Of State - UCC Fees	39,301
Miscellaneous	<u>91,819</u>
Total Current Expenditures	3,085,705

**CAPITAL OUTLAY**

Total Expenditures	<u>39,949</u> <u>3,125,654</u>
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(Continued)

The accompanying notes are an integral part of this financial statement.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE**

**GOVERNMENTAL FUND TYPE-GENERAL FUND**

**For the year ended June 30, 2007**

**(CONTINUED)**

<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>266,733</b>
<b>OTHER FINANCING SOURCES</b>	
Sale of Assets	158
Operating Transfers in	<u>45,749</u>
Total Other Financing Sources	<u>45,907</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>312,640</b>
<b>FUND BALANCE, BEGINNING</b>	<u><b>3,790,824</b></u>
<b>FUND BALANCE, ENDING</b>	<u><u><b>\$ 4,103,464</b></u></u>

The accompanying notes are integral part of this financial statement.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2007**

Net change in fund balances-total governmental funds (fund financial statements)			\$ 312,640
Amounts reported for governmental activities in the statement of activities (government-wide financial statements) are different because:			
Governmental funds report capital outlays as expenditures in the individual fund. Government activities report depreciation expense to allocate the cost of those capital assets over the estimated useful			
	Capital Outlay	39,949	
	Depreciation expense	<u>(71,124)</u>	(31,175)
Some of the expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
	Sale of Assets	(2,316)	
	Decrease in prepaids	(704)	
	Increase in compensated absences	<u>(8,237)</u>	(11,257)
Change in net assets of governmental activities (government-wide financial statements)			<u>\$ 270,208</u>

The accompanying notes are an integral part of this reconciliation.

**CLERK OF COURT OF RAPIDES PARISH**

Alexandria, Louisiana

**STATEMENT OF FIDUCIARY NET ASSETS-AGENCY FUNDS**

June 30, 2007

	<u>CASA FUND</u>	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>JUDICIARY FEE FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>					
CASH	\$ 33,972	\$ 552,675	\$ 1,628,994	\$ 14,400	\$ 2,230,041
INVESTMENTS		1,350,000			1,350,000
OTHER RECEIVABLES		7,492			7,492
<b>TOTAL ASSETS</b>	<u>\$ 33,972</u>	<u>\$ 1,910,167</u>	<u>\$ 1,628,994</u>	<u>\$ 14,400</u>	<u>\$ 3,587,533</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b><u>LIABILITIES:</u></b>					
DUE TO OTHER FUNDS				\$ 1,038	\$ 1,038
UNSETTLED DEPOSITS	\$ 33,972	\$ 1,910,167	\$ 1,628,994	13,362	3,586,495
TOTAL LIABILITIES	33,972	1,910,167	1,628,994	14,400	3,587,533
<b><u>NET ASSETS:</u></b>					
TOTAL NET ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 33,972</u>	<u>\$ 1,910,167</u>	<u>\$ 1,628,994</u>	<u>\$ 14,400</u>	<u>\$ 3,587,533</u>

The accompanying notes are an integral part of this financial statement.



**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007**

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Clerk of Court serves as the ex-officio notary public, the recorder of conveyances, mortgages and other acts, and shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the Rapides Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**B. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Rapides Parish Police Jury is the financial reporting entity for Rapides Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**B. REPORTING ENTITY (contd.)**

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and / or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury could be provided with specific financial benefit or could be responsible for specific financial burdens the Clerk of Court was determined to be a component unit of the Rapides Parish police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The Clerk of Court uses the funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**C. Fund Accounting (contd.)**

**Governmental Funds**

Governmental funds account for all or most of the Clerk's activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations of the Clerk of Court. The following are the Clerk's governmental funds:

**General Fund**

The General Fund (Salary Fund), as provided by Louisiana Revised Statute 13:781, is the principal fund of the Clerk of Court and accounts for the operations for the clerk's office. The various fees and charges due to the clerk's office are accounted for in this fund. General operating expenditures are paid from this fund.

**Fiduciary Funds**

Fiduciary funds account for assets held on behalf of outside parties, and focuses on net assets and changes in net assets. The fiduciary fund includes the following:

**Agency Funds**

The advance deposit, registry of court, judiciary fee and court appointed special advocate fund are used to account for assets held as an agent for individuals, et cetera while the deferred compensation agency fund accounts for employee contributions and earnings that are held by a third party administrator on behalf of certain part-time, seasonal and temporary employees. In accordance with Internal Revenue Code 457, the Rapides Parish Clerk of Court retains title to the assets and acts as agent for the employee fund. All agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations, but use the modified accrual basis of accounting.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**D. Measurement Focus/Basis of Accounting**

**Fund Financial Statements(FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. The modified accrual basis of accounting is used by the fund financial statements (FFS). Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

**Expenditures**

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employees (or heirs) are paid for accrued leave upon retirement or death.

Salaries are recorded as expenditures when earned.

Principal and interest on general long-term debt are recognized when due.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**D. Measurement Focus/Basis of Accounting (contd.)**

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, sales of assets and capitalized leases are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Government – Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the Rapides Parish Clerk as a whole. These statements include all the financial activities of the Rapides Parish Clerk. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

**Program Revenues**

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

**E. Budgetary Practice**

The proposed budget for the 2007 fiscal year was made available for public inspection at the Clerk's office on June 9, 2006. The public hearing, which was for the purpose of adopting the budget was held at the Clerk's office on June 30, 2006. The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Formal budgetary integration is employed as a management control device for the Clerk's General fund. The budget is adopted on a modified accrual basis of accounting.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**E. Budgetary Practice (contd.)**

2. The Clerk of Court approves all budget line items.
3. Unused appropriations for all annual budgetary funds lapse at the end of the year.
4. The budget amounts shown in the financial statement are final authorized amounts as revised during the year.

**F. Cash and Cash Equivalents**

In the governmental fund and agency funds, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

**G. Investments**

If the cash deposits have original maturities greater than 90 days, they are classified as investments. Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

**H. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$50 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture & Equipment	3-30 years

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**I.     Compensated Absences**

The Clerk of Court has the following policy related to annual leave: Twelve days annual leave are accrued per year to all full time employees. After an employee has been employed for 12 consecutive years, a total of fifteen days per year will accrue. Annual leave will be taken prior to the end of the fiscal year or be lost. Sick leave shall be credited to permanent full time employees at the following rates:

1.   Less than one (1) full year of service equals one (1) full day for each calendar month of continuous service.
2.   More than one (1) full year of service equals one (1) full day for each calendar month of continuous service or twelve (12) days per calendar year.

Unused sick leave earned by an employee shall be carried forward to succeeding calendar years, but not to exceed sixty (60) days.

The Clerk's recognition and measurement criteria for compensated absences follows: GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if *both* of the following conditions are met:

- a.   The employees' rights to receive compensation are attributable to services already rendered.
- b.   It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a.   An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**I. Compensated Absences (contd.)**

- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the Government-Wide Financial Statements. The current portion of the liability for compensated absences should be reported in the fund financial statements. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The non-current portion of the liability is not reported in the fund financial statements.

**J. Restricted Net Assets**

For government-wide Statement of Net Assets, net assets are reported as restricted when constraints placed on net asset use are either:

- 1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
- 2. imposed by law through constitutional provisions or enabling legislation.

**K. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

R.S. 13:785 requires that at the expiration of her term of office, the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. At June 30, 2007, there was no amount due the parish treasurer. Consequently, no determination of the amount that will be due, if any, can be made at this time.



**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**L. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. CASH**

At June 30, 2007, the Clerk of Court has cash and cash equivalents (book balances) totaling \$3,738,422, as follows:

	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Cash on Hand	\$ 500	\$ -0-	\$ 500
Demand Deposits Including			
Interest bearing demand deposits	1,057,881	2,230,041	3,737,922
Time Deposits	<u>0</u>	<u>-0-</u>	<u>-0-</u>
Total	<u>\$ 1,058,381</u>	<u>\$ 2,230,041</u>	<u>\$ 3,738,422</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2007, the Clerk has \$3,545,301 in deposits (collected bank balances). These deposits are secured from risk by \$3,545,301 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**2. CASH (contd.)**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand. (This disclosure should acknowledge any violations of state law relating to adequate pledged securities.)

**3. INVESTMENTS**

Investments are stated at cost in the advanced deposit fund and the Clerk's salary fund. While the investments in the deferred compensation fund are stated at fair market value. Investments at June 30, 2007, are as follows:

<u>Fund</u>	<u>With Whom</u>	<u>Investment</u>	<u>Cost</u>	<u>Value</u>
Advance Deposit	Regions Bank	C.D.	\$ 1,050,000	\$ 1,050,000
Advance Deposit	Chase Bank	C.D.	150,000	150,000
Advance Deposit	Red River Bank	C.D.	150,000	150,000
Clerk Salary	Southern Heritage	C.D.	500,000	500,000
Clerk Salary	Regions Bank	C.D.	250,000	250,000
Clerk Salary	Red River Bank	C.D.	1,350,000	1,350,000
Clerk Salary	Union Bank	C.D.	550,000	550,000
Clerk Salary	Evangeline Bank	C.D.	425,000	425,000
Total			<u>\$ 4,425,000</u>	<u>\$ 4,425,000</u>

The investments consisted of certificates of deposits with original maturities of more than (90) days. At year end, the Clerk's total investment balance in certificates of deposit was \$4,425,000. Of the bank balance, \$600,000 was covered by federal depository insurance, \$3,825,000 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statutes and no amounts were uninsured or uncollateralized.

The Clerk's investments which are subject to categorization are the certificates of deposit. They are categorized to give an indication on the level of risk assumed by the Clerk's office at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Clerk's name.

At year end, all investments and cash balances of the Clerk's office were Category 1 funds.

**4. ACCOUNTS RECEIVABLES**

The receivables of \$45,775 at June 30, 2007, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Agency Funds</u>	<u>Total</u>
Due from State of Louisiana			
Title IV Fees	\$ 21,859	\$ -0-	\$ 21,859
Local Fees & Charges	16,424	-0-	16,424
Other	<u>-0-</u>	<u>7,492</u>	<u>7,492</u>
Total	<u>\$ 38,283</u>	<u>\$ 7,492</u>	<u>\$ 45,775</u>

**5. BAD DEBTS**

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectability of the particular receivable.

**6. INTERFUND TRANSFERS**

	<u>Transfer From Fund</u>
	Adv dep
	<u>Fund</u>
<u>Transfer to Fund</u>	
General fund	\$45,749
Total	<u>\$45,749</u>

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**7. CAPITAL ASSETS**

A summary of property and equipment and accumulated depreciation at June 30, 2007 follows:

	<u>Property and Equipment</u>			
	<u>Balance</u> <u>7/01/06</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/07</u>
Furniture & equipment	<u>\$1,313,593</u>	<u>\$39,949</u>	<u>\$ (16,592)</u>	<u>\$ 1,336,950</u>

	<u>Accumulated Depreciation</u>			
	<u>Balance</u> <u>7/01/06</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/07</u>
Furniture & equipment	<u>\$665,264</u>	<u>\$71,124</u>	<u>\$ (14,275)</u>	<u>\$722,113</u>

**8. INTERFUND RECEIVABLES AND PAYABLES**

The following is a summary of amounts due from and due to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Clerk's Salary Fund	Judiciary Fee Fund	\$ 1,038

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**9. PENSION PLAN**

Substantially all employees of the Rapides Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and received the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Rapides Parish clerk of Court is required to contribute at an actuarially determined rate. The current rate is 16.75 percent of annual covered payroll.

The Clerk has elected as of June 30, 2002 to pay the employee & employer's share. Contributions to the system also include one-fourth of one percent (one-half of the one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Rapides Parish Clerk of Court are established by and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Rapides Parish Clerk of Court's contributions to the system for the years ending June 30, 2005, 2007, and 2006, were \$353,932, \$400,778, and \$353,932, respectively, equal to the required contributions for each year.

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**10. DEFERRED COMPENSATION PLAN**

Certain employees of the Rapides Parish Clerk Court participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Completed disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

**11. OPERATING LEASES**

The Rapides Parish Clerk of Court has lease commitments for (12) copiers as of June 30, 2007. The Clerk also leases a vehicle. The cost for the leases for the year ended June 30, 2007 was \$42,473. The future minimum lease payments for these leases are as follows:

<u>YEAR ENDING JUNE 30,</u>	<u>COPIERS</u>	<u>AUTO</u>	<u>TOTAL</u>
2008	33,917	1,403	35,320
2009	22,445	-0-	22,445
2010	10,481	-0-	10,481
2011	<u>8,607</u>	<u>-0-</u>	<u>8,607</u>
TOTAL	<u>\$ 75,450</u>	<u>\$ 1,403</u>	<u>\$ 76,853</u>

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2007  
(CONTINUED)**

**12. LITIGATION AND CLAIMS**

A class action suit against all 64 Clerks of Court and the Louisiana Clerks of Court Association was filed September 22, 2005. The suit alleges civil litigants have been overcharged court fees allowed by R.S.13:841. All Clerks accepted service of process by waiver, reserving all rights. This suit and the defense thereof, is excluded from the Clerk's Errors and Omissions coverage because the suit is for fees charged. The case is still in discovery and the clerk has no exposure at this point. Also, no amounts are outstanding and due for attorney fees.

**13. ACT 211 OF THE LEGISLATURE OF LOUISIANA**

The Clerk of Court of Rapides Parish was authorized by Act 211 to establish a pilot program to provide for a schedule of flat filing fees in the Ninth Judicial District court effective January 1, 1992. The Clerk, at her option, decided not to implement this program at that time. Therefore, there is no separate fund to be audited and/or accounted for in the financial statements at June 30, 2007.

**14. Expenditures of the Clerk of Court paid by the Police Jury**

Certain operating expenditures such as the maintenance and operation costs of the office are paid by the Rapides Parish Police Jury and are not included in the accompanying financial statements. The expenditures paid by the police jury is indeterminate and not included in the accompanying financial statements.

**15. Post-Retirement Benefits**

The Clerk provides one half the cost of health and life insurance for 3 retired employees. All of the employees become eligible for these benefits if they reach the normal retirement age while working for the clerk. These benefits are provided through insurance companies whose monthly premium is paid by the clerk of court. For the year ending June 30, 2007 the cost of the benefits totaled \$10,130.

**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

	BUDGETED AMOUNTS			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
REVENUE				
Deeds	\$1,492,100	\$1,506,600	\$1,503,108	(\$3,492)
Civil Suits and Probates	878,000	962,000	972,336	10,336
Cancellations	43,250	26,710	45,814	19,104
Mortgage Certificates	41,725	39,150	39,585	435
Marriage Licenses	30,575	31,500	32,128	628
Certified Copies	256,500	270,400	270,163	(237)
Criminal Fees	72,300	74,400	74,465	65
Election Fees	12,650	32,665	32,662	(3)
UCC Fees	131,900	121,200	119,809	(1,391)
Interest on Investments	0	0	119,696	119,696
Title IV State Fees	27,100	67,200	79,770	12,570
Miscellaneous	89,070	106,070	102,851	(3,219)
TOTAL REVENUE	3,075,170	3,237,895	3,392,387	154,492
EXPENDITURES				
CURRENT-General Government				
Salaries and Benefits	1,784,875	1,891,775	1,885,495	6,280
Office Expense	368,300	186,720	179,992	6,728
Group Insurance	241,000	323,950	319,207	4,743
General Insurance	38,100	38,100	32,297	5,803
Travel & Continuing educ.	5,500	14,400	13,357	1,043
Auto Supplies and Maint.	9,950	10,100	9,899	201
Computer Operations	48,000	51,300	47,154	4,146
Telephone	36,800	36,800	36,881	(81)
Retirement Contributions	360,400	400,050	400,778	(728)
Election Expenses	4,400	16,910	15,501	1,409
Battered Families	12,300	14,000	14,024	(24)
Sec. of State - UCC Fees	44,100	44,100	39,301	4,799
Miscellaneous	125,800	105,500	91,819	13,681
Total Current Expenditures	3,079,525	3,133,705	3,085,705	48,000
CAPITAL OUTLAY:	120,600	40,900	39,949	951
Total Expenditures	3,200,125	3,174,605	3,125,654	48,951

(Continued)

The accompanying notes are an integral part of this financial statement



**CLERK OF COURT OF RAPIDES PARISH**  
Alexandria, Louisiana

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(continued)

	BUDGETED AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)
<b>EXCESS (DEF) OF REVENUES OVER EXPENDITURES</b>	(124,955)	63,290	266,733	203,443
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Assets	0	0	158	158
Operating Transfers In	113,800	165,350	45,749	(119,601)
<b>Total Other Financing     sources (uses)</b>	113,800	165,350	45,907	(119,443)
<b>Excess Of Revenues and Other Financing Sources over (Under) Expenditures and Other Financing Uses</b>	(11,155)	228,640	312,640	84,000
<b>FUND BALANCE, BEGINNING</b>	3,790,824	3,790,824	3,790,824	0
<b>FUND BALANCE, ENDING</b>	<u>\$3,779,669</u>	<u>\$4,019,464</u>	<u>\$4,103,464</u>	<u>\$84,000</u>

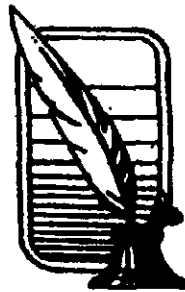
The accompanying notes are an integral part of this financial statement

**CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LOUISIANA**

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report on internal control structure and compliance with laws and regulations required by Government Auditing Standards issued by the Comptroller General of the United States. The paragraph on internal control structure is based solely on the audit of the general purpose financial statements and includes where appropriate, any significant deficiencies and/or material weaknesses. The paragraph on compliance with laws and regulations is, likewise, based solely on the audit of the general purpose financial statements and presents, where applicable, compliance matters that would be material to the general purpose financial statements.

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## DAUZAT, BEALL & DEBEVEC CPA's

A PROFESSIONAL CORPORATION

### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

THE HONORABLE CAROLYN JONES RYLAND  
CLERK OF COURT OF RAPIDES PARISH  
ALEXANDRIA, LA

We have audited the financial statements of the governmental activities and each major fund of Rapides Parish Clerk of Court, as of and for the year ended June 30, 2007, which collectively comprise the Rapides Parish Clerk of Court's basic financial statements and have issued our report thereon dated December 20, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Rapides Parish Clerk of Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rapides Parish Clerk of Court's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Rapides Parish Clerk of Court's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Rapides Parish Clerk of Court's financial statements that is more than inconsequential will not be prevented or detected by the Rapides Parish Clerk of Court's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Rapides Parish Clerk of Court's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Rapides Parish Clerk of Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Rapides Parish Clerk of Court Management, Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Daudat, Beall & Debevec", followed by a stylized flourish.

Dauzat, Beall & Debevec, CPA's, APC  
Alexandria, Louisiana  
December 20, 2007

**RAPIDES PARISH CLERK OF COURT  
ALEXANDRIA, LOUISIANA**

**Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2006**

There were no audit findings for the year ended June 30, 2006.

**CLERK OF COURT OF RAPIDES PARISH**  
**Alexandria, Louisiana**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2007**

We have audited the financial statements of the Clerk of Court of Rapides Parish as of June 30, 2007 and have issued our report thereon dated December 20, 2007. We conducted our audit in accordance with United States generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of and for the year ended June 30, 2007 resulted in an unqualified opinion.

**Section 1-Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal control

Material Weaknesses ☐ Yes ☒ No      Significant Deficiencies ☐ Yes ☒ No

Compliance

Non Compliance Material to Financial Statements ☐ Yes ☒ No

**Section II-Financial Statement Findings**

None